

Idaho State Bar
Taxation, Probate & Trust Law Section
Minutes of meeting of June 9, 2009

Attendees: Margery Smith, John McGown, Brooke O'Neil, Ron Caron, David Cooper, Mike McGreaham, David W. Hyde, Todd Winegar, Robert Aldridge, Scott Tschirgi, Mark McBride, Eric Glover, Donna Schuyler, and by telephone: Erick Shaner, Judy Ruud and Amy Kingston.

1. Call to order: meeting was called to order by John McGown, Chairperson, at noon at the Idaho State Bar Association offices.

2. CLE Presentation by John McGown regarding income tax issues related to trusts and estates. John distributed prepared materials.

3. Meeting minutes from meetings of February 10, 1999 and April 14, 2009 were distributed to the members. John McGown asked for a motion to accept the minutes. The motion passed unanimously.

4. Committee Reports & Assignments:

a. Legislative Committee (TEPI) – Member: Robert Aldridge. Robert noted that TEPI is meeting every other month rather than every month. The next TEPI meeting is June 10, 2009. The focus of TEPI has shifted away from presenting legislation to focusing on issues pertaining to Medicaid and miscellaneous tax issues.

b. Public Service Committee – Member: Victoria Meier. Victoria Meier was not present but John McGown provided an update. The updated Estate Planning brochure is completed. Robert Aldridge has completed the Conservatorship & Guardianship brochure but it has not yet been printed. Lastly, a brochure regarding living trust abuses is also completed but not yet printed.

c. CLE Committee – Member: Nick Marshall.

(i) ISB Annual Meeting in Boise (July 8 – 10, 2009). Nick Marshall was not present but John McGown provided an update. John noted that Nick Marshall will be making a presentation regarding issues with retirement accounts in estate planning. Mary Kimmel will be making a presentation about estate tax audits. These presentations by Nick and Mary will be made on July 10, 2009 at the ISB Annual Meeting in Boise (July 8 – 10, 2009). Also at the Annual Meeting, Jack Miller will lead a discussion on elder law issues, assisted by Pete Sisson and John McGown on July 9.

- (ii) Advanced Estate Planning in Sun Valley (Sept. 11 – 12, 2009). Steve Akers of Bessemer Trust is scheduled to speak at this event.
 - d. Newsletter Committee – Member: Erick Shaner. Erick discussed the coordination of efforts for the Section newsletter and for the proposed listserv. Discussion continued about formats and content of newsletter. Discussion continued regarding the logistics and costs of setting up a listserv. The members' response to the proposed listserv was very positive. It was noted that anyone who would be willing to assist Erick in these endeavors should contact him at 334-7535.
 - e. Tax Liaison – Members: John McGown & Robert Aldridge. John informed the group that the Idaho IRS Practitioner Liaison Meeting is set for June 16, 2009 to be held in Room 384, from 9:00 a.m. to noon, at the Federal Building. John noted that the minutes from the last meeting were posted online on the Section page for anyone interested in attending. John praised the benefits of attending and asked that interested persons RSVP John so that they can plan to accommodate the group.
 - f. Probate and Guardian Form Book – Members: Joe Uberuaga, Jim Kaufman, Steve Alkire, Mel Fischer & Robert Aldridge. Robert Aldridge noted that committee continues to meet periodically and that the new form book should be ready by late summer.
5. Other Business:
- a. Report from Strategic Planning Committee.
 - (i) John read the proposed mission statement for the Section. No member raised any objections to the mission statement.
 - (ii) Ron Caron gave brief summary of the Bar Meeting of Sections regarding the proposal to cap account balances that can be carried over from fiscal year to fiscal year and deadline for sections to spend down their excess funds. Ron distributed information about the plan being considered by the Bar.
 - (iii) Mark McBride gave a brief summary of the status of the strategic plan and discussed the components of providing benefits to the members and benefits to the public in general.
 - b. CLE for monthly meetings. Dan John of the Idaho State Tax Commission will be speaking at the Section's October meeting. The December 8 meeting may include a CLE on using mediation to solve probate disputes.

- c. Report on August issue of The Advocate. John McGown gave a brief update on status of articles and contributors to the August issue of The Advocate that will be sponsored by the Section.
- 6. Next Meetings:
 - a. Annual Meeting: September 11 – 12, 2009 (Sun Valley)
 - b. Section Meeting: October 13, 2009 (Boise)

Meeting Adjourned 1:15 p.m.